

**EXHIBIT C-3 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	16546	Secured: Priority: Administrative: \$1,158,884.07 Unsecured: Total: \$1,158,884.07	02/20/2007	DELPHI CORPORATION (05-44481)
STATE OF WISCONSIN DEPARTMENT OF REVENUE PO BOX 8901 MADISON, WI 53708-8901	16620	Secured: Priority: Administrative: Unsecured: \$4,528.25 Total: \$4,528.25	07/02/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

**Total: 2 \$1,163,412.32**